IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Writ Petition No. 1229 of 2005

M/s. Top Detectives and Security Services Ltd., Mumbai .. Petitioner
V/s.
The Deputy Commissioner of Income-Tax & Anr., Mumbai .. Respondents

Mr. S.N. Inamdar with Mr. K. Gopal i/b. M/s. Inter Asia Lawyers for the Petitioner
Dr. P. Daniel with Mr. A.S. Rao for the Respondents

CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 12.07.2005.

P.C.:-

1. Heard the learned counsel for the Petitioner and the learned counsel for the Respondents.

2. By this Petition, the Petitioner is challenging the order dated 15th March, 2005 passed under Section 142(2A) of the Income Act, whereby special audit has been directed to be conducted in view of the total lack of co-operation on behalf of the Petitioner. Various details, which were sought for, have not been furnished by the Petitioner.

3. Perused the Affidavit in reply. In paragraph 3 in detail the various particulars have been set out, which were sought, but were not furnished. The said affidavit in reply makes it abundantly clear that there were reasons to direct the special audit in the instant case.

4. We are not inclined to exercise our jurisdiction under Article 226 of the Constitution of India, to interfere in the above. Petition stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)